

104TH CONGRESS  
2D SESSION

# H. R. 3329

To amend the Internal Revenue Code of 1986 to increase the amount which may be expensed with respect to certain depreciable business assets.

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## IN THE HOUSE OF REPRESENTATIVES

APRIL 25, 1996

Mr. HILLIARD introduced the following bill; which was referred to the Committee on Ways and Means

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## A BILL

To amend the Internal Revenue Code of 1986 to increase the amount which may be expensed with respect to certain depreciable business assets.

1       *Be it enacted by the Senate and House of Representa-*  
2       *tives of the United States of America in Congress assembled,*

3       **SECTION 1. SHORT TITLE.**

4       This Act may be cited as the “Small Business En-  
5       hancement Act of 1996”.

6       **SEC. 2. INCREASE IN EXPENSE TREATMENT.**

7       (a) IN GENERAL.—Paragraph (1) of section 179(b)  
8       of the Internal Revenue Code (relating to dollar limita-  
9       tion) is amended by striking “\$17,500” and inserting  
10      “\$25,000”.

1       (b) EFFECTIVE DATE.—The amendment made by  
2 subsection (a) shall apply to taxable years beginning after  
3 December 31, 1995.

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